

TOWN OF AMENIA TOWN BOARD

4988 Route 22, AMENIA, NY 12501 (845) 373-8860 www.ameniany.gov

Resolution No. 10 of 2021

RESOLUTION AUTHORIZING RENEWAL PROCEDURES FOR RE: CERTAIN REAL PROPERTY TAX EXEMPTIONS PURSUANT TO THE COVID-19 EMERGENCY EVICTION AND FORECLOSURE

PREVENTION ACT

WHEREAS, on December 28, 2020, Governor Cuomo signed into legislation the Covid-19 Emergency Eviction and Foreclosure Prevention Act: and

WHEREAS, pursuant to Subpart D of the law, every governing body of an assessing unit and local assessor shall extend to the 2021 Assessment Roll, the renewal of exemptions received on the 2020 Assessment Roll pursuant to §§467 and 459-c of the Real Property Tax Law, which provide certain exemptions for persons age 65 and older and for certain persons with disabilities and limited income, so that no renewal application shall be required of any eligible recipient who has received either exemption on the 2020 Assessment Roll in order to continue receiving such exemption at the same amount received on the 2020 Assessment Roll.

WHEREAS, Subpart D of the law further provides that the local assessor shall make available renewal applications through postal mail or electronic means in order for eligible recipients to file renewal applications in the event that his or her income has changed in a manner that would grant him or her a greater exemption than what was present on the 2020 Assessment Roll: and

WHEREAS, Subpart D of the law also provides that such governing body may adopt a local law or resolution which includes procedures by which the assessor may require a renewal application to be filed when he or she has reason to believe that an owner who qualified for the exemption on the 2020 Assessment Roll may have since changed his or her primary residence;

added another owner to the deed; transferred the property to a new owner; or died, but no governing body of an assessing unit or local assessor may require eligible recipients to appear in person to file a renewal application for any reason; and

WHEREAS, the Town Board of the Town of Amenia finds that a Resolution setting forth the renewal application procedures is in the best interests of the Town and its taxpayers to protect the health, safety and welfare of the taxpayers during the Covid-19 Pandemic; and

WHEREAS, the Town Board has determined that the proposed action is a Type II action under SEQRA.

NOW, THEREFORE, BE IT RESOLVED, as follows:

- 1. The recitations set forth above are incorporated in this Resolution as if fully set forth and adopted herein.
- 2. Pursuant to the Covid-19 Emergency Eviction and Foreclosure Prevention Act, Subpart D, the Town Assessor shall make available renewal applications through postal or electronic means in order for eligible recipients to file renewal applications in the event such eligible recipient determines his or her income has changed in a manner that would grant him or her a greater exemption than what they previously received on the 2020 Assessment Roll.
- 3. The Assessor may require a renewal application when he or she has reason to believe that an owner who qualified on the 2020 Assessment Roll has changed his or her primary residence; added another owner to the property; transferred the property to a new owner; or has died; and in such case the Assessor shall document the reasons for such need for renewal application.

4. The procedure for filing a renewal application will be as follows:

A. On or before January 22, 2020, the Assessor shall notify the owner, in writing

by regular first-class mail, the reason a renewal application is required and

shall provide a renewal application and a return envelope for filing the

application.

B. The property owner shall complete and return the renewal application with all

required documentation to the Assessor by mail in the envelope provided.

C. The renewal application must be filed by the property owner by March 1,

2021, together with any other documentation as may be necessary for the

Assessor to determine the continued eligibility of the property owner.

5. This Resolution shall take effect immediately and shall expire May 1, 2021 and

shall be deemed to have been in full force from and on and after March 7, 2020.

Motioned By: Perotti

Seconded By: Gutierrez

The foregoing resolution was voted upon with all councilwomen/councilmen voting as follows:

Supervisor Perotti Aye

Councilwoman Doyle Aye

Councilman Gutierrez Aye

Councilman Morris Aye

Councilwoman Somogyi Aye

Dated: Amenia, New York

January 21, 2021

AWN MARIE KLINGNER, TOWN CLERK